

PENGARUH KUALITAS AUDIT TERHADAP RELEVANSI NILAILABA DAN NILAI BUKU

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ABSTRAK

Value relevance shows the usefulness of accounting information for investors as a reference for investment decisions. The objective of this study is to examine the effect of audit quality on value relevance of earnings and book value. BIG 4 auditors and NON BIG 4 auditors are used as a proxy for audit quality. Hypothesis is tested using multiple linear regressions. Samples used in this research consist of 309 manufacturing firms listed on Indonesia Stock Exchange (IDX) in periods 2011 – 2014. The findings of this study reveals that earnings and book value equity for firms audited by BIG 4 auditors are more value relevant than those which are not.

Key Words : *value relevance, audit quality, earnings, book value*